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I hereby certify that this correspondence is being deposited with the U.S. Postal Service with sufficient postage as First Class Mail in an envelope addressed to: MS Amendment, Commissioner for Patents, P. 0 Box 450, Alexandria, VA 22313-1450, on the date shown below.

Dated: July 1, 2005

Signature:

Docket No.: 29936/39763 (PATENT)

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Patent Application of:

Cha Deok Dong and Il Keoun Han

Application No.: 10/720,408

Confirmation No.: 4107

Filed: November 24, 2003

Art Unit: 2891

For: METHOD FOR FORMING FLOATING GATE

IN FLASH MEMORY DEVICE

Examiner: Christian D. Wilson

AMENDMENT IN RESPONSE TO NON-FINAL OFFICE ACTION

MS Amendment Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Dear Sir:

INTRODUCTORY COMMENTS

In response to the Office Action dated April 4, 2005, please amend the above-identified U.S. patent application as follows:

Amendments to the Specification begin on page 2 of this paper.

Amendments to the Claims are reflected in the listing of claims which begins on page 7 of this paper.

Remarks/Arguments begin on page 9 of this paper.